

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA**

UNITED STATES OF AMERICA	*	CRIMINAL DOCKET NO. 10-087
v.	*	SECTION: J
TONYA NICHOLS	*	
	* * *	

F A C T U A L B A S I S

The defendant, **TONYA NICHOLS** (hereinafter, the “defendant” or “Nichols”), has agreed to plead guilty as charged to the one-count bill of information charging her with theft of government money, in violation of Title 18, United States Code, Section 641. Should this matter proceed to trial, both the Government and the defendant, **TONYA NICHOLS**, do hereby stipulate and agree that the following facts set forth a sufficient factual basis for the crimes to which the defendant is pleading guilty. The Government and the defendant further stipulate that the Government would have proven, through the introduction of competent testimony and admissible, tangible exhibits, the following facts, beyond a reasonable doubt, to support the allegations in the bill of information now pending against the defendant:

The Internal Revenue Service (“IRS”) is, and was, at the time of the offense, an agency or department of the United States of America. It is, and was, the agency of the United

States government responsible for the collection of taxes, providing refunds to those who have overpaid their taxes, and tax law enforcement.

The defendant, **TONYA NICHOLS**, is, and was, at the time of the offense, a paid tax preparer authorized by the IRS. According to records of the IRS, as an authorized, paid tax preparer, **NICHOLS** has been assigned a Preparer Tax Identification Number (“PTIN”) P00286852 by IRS Accounts Management. **NICHOLS** operated her tax preparation business under the name “Nichols and Dimes.”

The defendant, **TONYA NICHOLS**, was hired in 2008 by Taxpayer A to assist in the preparation and filing of Taxpayer A’s 2007 United States Individual Income Tax Return (“tax return”).

On or about April 12, 2008, Taxpayer A filed his tax return with the assistance of the defendant, **TONYA NICHOLS**. The tax return indicated that a licensed tax preparer with PITN P00286852 had prepared Taxpayer A’s tax return. The return indicated that any refund should be repaid electronically as a Refund Anticipation Loan (“RAL”). RALs are administered through Santa Barbara Bank and Trust (“SBBT”). The IRS exercises supervision and control over funds used by SBBT in the administration and disbursement of RALs.

After the IRS processed Taxpayer A’s tax return, it determined that he was entitled to a refund. On or about July 18, 2008, SBBT issued an RAL refund check made payable to Taxpayer A via electronic mail (the “Check”).

On or about July 21, 2008, the defendant, **TONYA NICHOLS**, printed the Check at her office. Soon thereafter, she endorsed it with Taxpayer A’s false signature and “Nichols and Dimes,” and deposited it into her checking account at JP Morgan Chase Bank.

At no point was the defendant, **TONYA NICHOLS**, ever authorized or approved to

obtain, use, or deposit any refund made payable to Taxpayer A.

Subsequently, the defendant, **TONYA NICHOLS**, has begun to make payments to repay the money she received.

By engaging in the behavior outlined above, the defendant, **TONYA NICHOLS**, did knowingly embezzle, steal, purloin, and convert to her own use IRS funds to which she knew she was not entitled in an amount less than \$1,000.

The above facts come from an investigation conducted by, and would be proven at trial by credible testimony from, agents from the United States Department of the Treasury - Treasury Inspector General for Tax Administration documents and records of the United States Department of the Treasury - Treasury Inspector General for Tax Administration, and the statements and admissions of the defendant, **TONYA NICHOLS**.

APPROVED AND ACCEPTED:

TONYA NICHOLS	Date
Defendant	

CYNTHIA CIMINO	Date
(LA Bar No. _____)	
Attorney for Defendant Nichols	

JORDAN GINSBERG	Date
(IL Bar. No. 6282956)	
Assistant United States Attorney	